IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

AND
THE HON'BLE MR JUSTICE ELIPE DHARMA RAO

WRIT PETITION NO : 24660 of 2004

Between:

M/s. Mysore I Agarbathi Works, Subhash Road, Secunderabad,
rep. by its Partner Mr. M.A. Aziz.

..... PETITIONER

AND

1. The Commiercial Tax Officer, market Circle, Secunderabad.

2. The Deputy Commissioner (CT), Secunderabad Division,

Secunderabad.

3. The Appellate Dy. Commissioner (CT), Secunderabad Division,

Secudnerabad.

4. The Additional Commissioner (CT) Legal, A.P. Nampally,

Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the affidavit filed herein, the High Court will be pleased to Issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of 4th respondent in CCT's Ref. Nos. LIII(1) 1705/2004 & LIII(1)/1706/2004, dt. 3.12.2004 as illegal, arbitrary and unjustified and consequently restrain the 1st respondent from taking any coercive steps for collecting the disputed tax of Rs.28,51,055/- for the assessment

years 1998-99 to 2003-04 pending disposal of the appeal before the Sales Tax Appellate Tribunal and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondents: SPL GP FOR TAXES

The Court at the admission stage made the following :

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O R D E R

(Per Sri Justice M.H.S.Ansari)

Instant writ petition is filed questioning the order passed by the 4th respondent, whereby six petitions filed by the petitioner seeking stay of collection of disputed tax arising out of revision proceedings pending disposal of the appeals before the Sales Tax Appellate Tribunal, were rejected.

The impugned order is dated 03.12.2004, wherein reference has been made to the tax in dispute and to the various proceedings pertaining to the petitioner.

Keeping in view that appeals have been filed and are pending before the Sales Tax Appellate Tribunal for the assessment years 1998-1999 to 2003-2004, we are inclined to dispose of the instant writ petition, without going into the merits of the contentions raised, with certain appropriate directions.

If the petitioner deposits 50% of the disputed tax, pertaining to each of the

assessment years, raised in respective appeals pending before the Sales Tax Appellate Tribunal within a period of four weeks from the date hereof, after giving credit to the amounts paid for the respective assessment years, the Tribunal shall, on being satisfied that there has been compliance by the petitioner with regard to payment of 50% of the tax in dispute, thereafter dispose of the pending appeals in accordance with law, without insisting upon the payment of balance 50% of disputed tax.

With directions as above, writ petition stands disposed of.

JUSTICE M.H.S.ANSARI

JUSTICE ELIPE DHARMA RAO

29th December, 2004

Note: Issue C.C. on priority basis.

(B/O) PGS

To

1. The Commiercial Tax Officer, market Circle, Secunderabad.

2. The Deputy Commissioner (CT), Secunderabad Division, Secunderabad.

3. The Appellate Dy. Commissioner (CT), Secunderabad Division, Secudnerabad.

4. The Additional Commissioner (CT) Legal, A.P. Nampally, Hyderabad.

5. 2 CD copies.

6. 2 CCs to the Spl. Govt. Pleader for Taxes,

High Court Buildings, A.P., Hyderabad (OUT).

THE HON'BLE MR JUSTICE M.H.S. ANSARI

AND

THE HON'BLE MR JUSTICE ELIPE DHARMA RAO

WRIT PETITION NO : 24660 of 2004

(Per Sri Justice M.H.S.Ansari)

29th December, 2004